

Reclamation District No. 830
Statement of Financial Position
As of December 31, 2019

	Dec 31, 19
ASSETS	
Current Assets	
Checking/Savings	
Checking - Bank America	373,847
LAIF	
LAIF - Unreserved	2,352,310
LAIF - Reserved	760,000
Total LAIF	3,112,310
Total Checking/Savings	3,486,157
Accounts Receivable	11,407
Other Current Assets	
DWR Special Project Receivable	
Bulk Mitigation	199
Total DWR Special Project Receivable	199
Subventions Receivable	
FY 19/20	247,470
FY 18/19	113,904
Total Subventions Receivable	361,374
Prepaid Insurance	2,339
Total Other Current Assets	363,912
Total Current Assets	3,861,476
Fixed Assets	
Land Improvements	77,597
Construction in Progress	286,208
Vehicles and Heavy Equipment	385,215
Accumulated Depreciation	(396,263)
Total Fixed Assets	352,757
TOTAL ASSETS	4,214,233
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	267,614
Other Current Liabilities	
Due to Ironhouse	72,500
Deferred Revenue	
Five Year Plan	21,211
Total Deferred Revenue	21,211
Total Other Current Liabilities	93,711
Total Current Liabilities	361,325
Total Liabilities	361,325
Equity	
Unrestricted Net Assets	3,439,807
Net Income	413,101
Total Equity	3,852,908
TOTAL LIABILITIES & EQUITY	4,214,233

Reclamation District No. 830
Actual to Budget (Representing 50% of Budget)
Six Months Ended December 31, 2019

	Jul - Dec 19	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
Assessment	547,314	547,314	0	100%
DWR Special Projects	3,640	30,000	(26,360)	12%
DWR Subventions Program	247,470	1,196,736	(949,266)	21%
Total Income	798,424	1,774,050	(975,626)	45%
Gross Profit	798,424	1,774,050	(975,626)	45%
Expense				
Accounting Services	5,115	11,000	(5,885)	47%
Audit	3,350	3,400	(50)	99%
Depreciation Expense	0	18,000	(18,000)	0%
Dewater Pump Maintenance	0	25,000	(25,000)	0%
Engineering	177	4,000	(3,823)	4%
Equip Maint	0	10,000	(10,000)	0%
Equip Rental	0	5,000	(5,000)	0%
Expended Equip/Furn/Software	0	500	(500)	0%
Fuel	370	5,000	(4,630)	7%
Insurance	14,032	16,000	(1,968)	88%
Legal	1,262	5,000	(3,738)	25%
Maintenance	0	2,000	(2,000)	0%
Management Services	0	60,000	(60,000)	0%
Membership-Dues	100	500	(400)	20%
Misc. Expense	371	2,000	(1,629)	19%
Outside Services	0	500	(500)	0%
P G & E	16,471	55,000	(38,529)	30%
Permits	1,967	500	1,467	393%
Supplies	233	500	(267)	47%
Travel Related Expenses	0	150	(150)	0%
Special Projects - DWR				
Engineering	3,441	0	3,441	100%
Total Special Projects - DWR	3,441	0	3,441	100%
Subventions - DWR				
All Weather Roads	0	50,000	(50,000)	0%
Engineering	33,531	60,000	(26,469)	56%
Equipment Rental	0	20,000	(20,000)	0%
ISD Labor & Equipment	72,500	145,000	(72,500)	50%
Levee Material	0	20,000	(20,000)	0%
Mitigation	0	100,000	(100,000)	0%
Vegetation Control	0	5,000	(5,000)	0%
Other Subventions Cost	247,497	1,200,000	(952,503)	21%
Total Subventions - DWR	353,528	1,600,000	(1,246,472)	22%
Total Expense	400,417	1,824,050	(1,423,633)	22%
Net Ordinary Income	398,007	(50,000)	448,007	(796)%
Other Income/Expense				
Other Income				
Interest Earned	15,094	50,000	(34,906)	30%
Total Other Income	15,094	50,000	(34,906)	30%
Net Other Income	15,094	50,000	(34,906)	30%
Net Income	413,101	0	413,101	100%

Reclamation District No. 830
Statement of Operations by Activity
July through December 2019

	General	Five Year Plan	Mitigation 9725	Subventions FY 19/20	TOTAL
Ordinary Income/Expense					
Income					
Assessment	547,314	0	0	0	547,314
DWR Special Projects	0	3,441	199	0	3,640
DWR Subventions Program	0	0	0	247,470	247,470
Total Income	547,314	3,441	199	247,470	798,424
Gross Profit	547,314	3,441	199	247,470	798,424
Expense					
Accounting Services	5,006	0	109	0	5,115
Audit	3,350	0	0	0	3,350
Engineering	177	0	0	0	177
Fuel	370	0	0	0	370
Insurance	14,032	0	0	0	14,032
Legal	1,262	0	0	0	1,262
Membership-Dues	100	0	0	0	100
Misc. Expense	371	0	0	0	371
P G & E	16,471	0	0	0	16,471
Permits	1,967	0	0	0	1,967
Supplies	233	0	0	0	233
Special Projects - DWR					
Engineering	0	3,441	0	0	3,441
Total Special Projects - DWR	0	3,441	0	0	3,441
Subventions - DWR					
Engineering	0	0	0	33,531	33,531
ISD Labor & Equipment	0	0	0	72,500	72,500
Other Subventions Cost	0	0	0	247,497	247,497
Total Subventions - DWR	0	0	0	353,528	353,528
Total Expense	43,339	3,441	109	353,528	400,417
Net Ordinary Income	503,975	0	90	(106,058)	398,007
Other Income/Expense					
Other Income					
Interest Earned	15,094	0	0	0	15,094
Total Other Income	15,094	0	0	0	15,094
Net Other Income	15,094	0	0	0	15,094
Net Income	519,069	0	90	(106,058)	413,101